Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Original) A method of manufacturing an integrated circuit having trench isolation regions in a substrate, the method comprising:

forming a mask layer above the substrate;

selectively etching the mask layer to form apertures associated with locations of the trench isolation regions;

forming trenches in the substrate at the locations;

forming first type liners on first side walls of the trenches associated with first type regions of the substrate; and

forming second type liners on second side walls of the trenches associated with second type regions.

- 2. (Original) The method of claim 1, further comprising providing an insulative material in the trenches to form the trench isolation regions.
- 3. (Currently Amended) The method of claim 2, further comprising removing the insulative material until the a silicon nitride layer is reached.
- 4. (Original) The method of claim 1, wherein the first type liners are a first thickness and the second type liners are a second thickness, the second thickness being different than the first thickness.
- 5. (Original) The method of claim 1, wherein the first type liners are dry oxide material and the second type liners are dry heavily nitrided oxide material.
 - 6. (Original) The method of claim 1, wherein the substrate is on SOI substrate.

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- 7. (Original) The method of claim 1, wherein the substrate trenches reach a buried insulative layer of the substrate.
- 8. (Original) The method of claim 1, wherein the substrate includes a strained layer, wherein the strained layer includes the first type region and the second type region.
- 9. (Withdrawn) A method of manufacturing an integrated circuit having trench isolation regions in a substrate, the method comprising:

forming a trench in a layer above the substrate or in the substrate, the trench separating a first doped region from a second doped region;

forming a first liner for a first side wall in the trench, the first side wall being associated with the first doped region; and

forming a second liner for a second side wall of the trench, the second side wall associated with the second doped region;

- 10. (Withdrawn) The method of claim 9, wherein the substrate includes a strained silicon layer, whereby stress in the first doped region and the second doped region is more equalized due to the first liner and the second liner.
- 11. (Withdrawn) The method of claim 10, wherein the first doped region is P-type doped with N-type dopants and the second doped region is doped with doped dopants.
- 12. (Withdrawn) The method of claim 9, wherein the first and second liners are oxide liners.
 - 13. (Withdrawn) The method of claim 12, wherein the first liner includes oxygen.
 - 14. (Withdrawn) The method of claim 13, wherein the second liner includes nitrogen.
 - 15. (Withdrawn) The method of claim 14, wherein the substrate is a bulk substrate.

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16. (Withdrawn) The method of claim 15, wherein the first liner provides relatively equivalent stress to the first doped region as the second liner provides to the second doped region.

17-20. (Cancelled)

21. (Withdrawn) A method of fabricating integrated circuit including trench isolation regions in a substrate, the integrated circuit, comprising a first doped region of the substrate, a second doped region of the substrate, a first liner on a first side wall of a trench, and a second liner on a second side wall of the trench, the trench being between the first doped region and the second doped region, the method comprising:

providing a mask layer above the substrate;

selectively removing at least a portion of the mask layer to form an aperture associated with a location of the trench;

providing first liner on the first-sidewall; and providing the second liner on the second sidewall.

- 22. (Withdrawn) The method circuit of claim 21, wherein the first liner is formed using nitrogen.
- 23. (Withdrawn) The method of claim 21, wherein the first and second liners are formed utilizing an oxygen atmosphere.
- 24. (Withdrawn) The method of claim 23, wherein the first liner is less than 400 Å thick.